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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

ZELOUF INTERNATIONAL CORP.,

Plaintiff,

- against -

NAEL, INC., LITO CHILDREN'S WEAR, INC.  
and SEARS HOLDINGS CORP.,

Defendants.

Index No.: 13-CV-01788-ALC-JCF

**DECLARATION OF MICHAEL G. GOLDBERG IN OPPOSITION  
TO THE MOTION TO DISMISS OF DEFENDANT NA EL, INC.**

MICHAEL G. GOLDBERG, subject to penalties of perjury under the laws of the United States of America, declares and states as follows:

1. I am an attorney duly admitted to practice before this Court and the courts of the State of New York, and I am a partner in the law firm Pryor Cashman LLP, attorneys for Plaintiff Zelouf International Corp. ("Zelouf"). As such, I have personal knowledge of and am fully familiar with the facts and circumstances set forth herein.

2. This declaration is respectfully submitted in opposition to the motion by defendant Na El, Inc. ("Na El") to dismiss the Complaint filed by Zelouf based upon a lack of personal jurisdiction.

3. A true and correct copy of the Complaint filed in the above-captioned action is annexed hereto as Exhibit A.

4. True and correct copies of documents produced by Na El reflecting the sale of merchandise by Na El to Lito Children's Wear, Inc. ("Lito") for the period September 2010 through September 2013 are collectively annexed hereto as Exhibit B.

5. True and correct copies of downloads from the Lito website are annexed hereto as Exhibit C.

6. True and correct copies of downloads from the websites of Amazon.com and Walmart.com are collectively annexed hereto as Exhibit D.

7. True and correct copies of documents produced by Na El reflecting Na El's sale of merchandise outside of California (excluding New York) for the period September 2010 through September 2013 are collectively annexed hereto as Exhibit E.

8. True and correct copies of documents produced by Na El reflecting the sale of merchandise by Na El in New York for the period September 2010 through September 2013 are collectively annexed hereto as Exhibit F.

9. A true and correct copy of the summary produced by NA El of all sales of merchandise for the period September 2010 through September 2013 is collectively annexed hereto as Exhibit G.

**WHEREFORE**, for the reasons set forth herein, and for the reasons set forth in the accompanying Memorandum of Law, I respectfully request that the Court issue an Order denying the motion to dismiss or transfer filed by Defendant Na El, Inc., and awarding Zelouf International Corp. the costs and fees, including attorneys' fees, incurred in connection with this motion, together with such other, further and different relief as this Court deems just and proper.

Dated: New York, New York  
November 1, 2013



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MICHAEL G. GOLDBERG